

**IN THE CLAIMS**

This listing of claims will replace all prior versions, and listings, of claims in the application:

Claims 1-10 (Canceled)

11. (Original) A floating gate, comprising:

    a first conducting layer having a first tip; and

    a second conducting layer having a second tip, wherein the second conducting layer is formed on the first conducting layer and a floating gate with multiple tips is constructed by the first conducting layer and the second conducting layer.

12. (Original) The floating gate as claimed in the claim 11, wherein the first conducting layer comprises a poly layer.

13. (Original) The floating gate as claimed in the claim 11, wherein the second conducting layer comprises a poly layer.

14. (Original) The floating gate as claimed in the claim 11, wherein the top portion is narrower than the bottom portion of the second conducting layer.

15. (Original) The floating gate as claimed in the claim 14, wherein the width of the top portion of the second conducting layer is equal to the width of the top portion of the first conducting layer.

16. (Original) A floating gate, comprising:

a first conducting layer having a first top portion with a first tip and a first bottom portion; and  
a second conducting layer having a second top portion with a second tip and a second bottom portion, wherein the second conducting layer is formed on the first conducting layer, the width of the second top portion is equal to the width of the first top portion, the second bottom portion is narrower than the first top portion, and a floating gate with multiple tips is constructed by the first conducting layer and the second conducting layer.

17. (Original) The floating gate as claimed in the claim 16, wherein the first conducting layer comprises a poly layer.

18. (Original) The floating gate as claimed in the claim 16, wherein the second conducting layer comprises a poly layer.